

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:

Chapter 11

LEHMAN BROTHERS HOLDINGS, INC., et al.,

Case No. 08-13555 (JMP)

Debtors.

(Jointly Administered)
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NOTICE REGARDING TRANSFER OF CLAIM NO. 2988
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2)

To: Longacre Opportunity Fund, L.P.
810 Seventh Avenue, 33rd Floor
New York, NY 10019
Attention: Vladimir Jelisavcic
Telephone: 212-259-4305

Your right, title, and interest in and to the unsecured claim evidenced by proof of claim no. **2988**, date-stamped **February 13, 2009**, against Lehman Brothers Commodity Services Inc., a debtor in the above-captioned case, in the total filed amount of **\$1,214,450.00** (the first page of which proof of claim is attached hereto as Exhibit A), pursuant to the terms of the Evidence of Transfer of Claim attached hereto as Exhibit B, to R3 Capital Partners Master, L.P. ("Transferee"), its successors and assigns, with offices located at:

R3 Capital Partners Master, L.P.
40 East 52nd Street, 4th Floor
New York, NY 10022
Attention: Ross Rosenfelt
Telephone: 212-810-8573

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE YOU MUST FILE A WRITTEN OBJECTION WITH:**

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to Internal Control No. _____ in your objection.

IF YOU FILE AN OBJECTION, A HEARING WILL BE SCHEDULED.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE
SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Clerk of the Court

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on
_____, 2009.

INTERNAL CONTROL NO. _____

Copy to Transferee: _____

Claims Agent Noticed: _____

Deputy Clerk

EXHIBIT A

Proof of Claim No. 2988

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 1357.

U.S. BANKRUPTCY COURT, SDNY

EXHIBIT B

Evidence of Transfer of Claim

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: Lehman Brothers Commodity Services Inc. ("Debtor")
Case No. 08-13885

Claim # : 2988

LONGACRE OPPORTUNITY FUND, L.P., as Assignee of Westar Energy, Inc., its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, and pursuant to the terms of a Pass Through Assignment of Claim dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

R3 CAPITAL PARTNERS MASTER, L.P.
40 East 52nd Street, 4th Floor
New York, NY 10022
Tel: 212-810-8573
Attn: Ross Rosenfelt

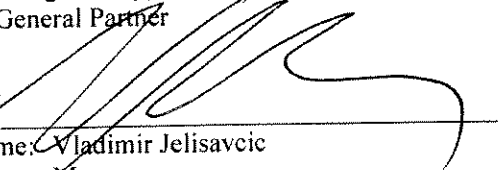
its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the claim docketed as Claim No. 2988, filed in the amount of \$1,214,450.00 (the "Claim") against the Debtor in the bankruptcy case referenced above.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.


You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated October 30, 2009.

LONGACRE OPPORTUNITY FUND, L.P.
By Longacre Opportunity Management, LLC
its General Partner

By: 
Name: Vladimir Jelisavcic
Title: Manager

R3 CAPITAL PARTNERS MASTER, L.P.
By Blackrock Investment Management, LLC
Its Investment Manager

By: 
Name: MICHAEL LIPSEY
Title: MD